

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

**THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN**

WEDNESDAY, THE 25TH JULY 2007 / 3RD SRAVANA 1929

WA.No. 1829 of 2007

(*AGAINST THE JUDGEMENT IN WPC.5073/2007 DATED 16.03.2007*)

APPELLANTS/RESPONDENTS:

1. STATE OF KERALA REPRESENTED BY
SECRETARY(TAXES), DEPARTMENT OF REVENUE,
SECRETARIAT, THIRUVANANTHAPURAM.
2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.
3. THE ASST. COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES OFFICE, SPECIAL CIRCLE,
MATTANCHERY, ERNKAULAM.

BY SR. GOVERNMENT PLEADER SHRI MUHAMMED RAFIQ.

RESPONDENT/PETITIONER:

FORBES INFOTAINMENT LTD,
SHAPOORJI PALLONJI CENTRE,
41/44, MINCO DESAI MARG,
COLABA, MUMBAI-400 005.

BY

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION
ON 25/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

.....
W.A. No. 1829 OF 2007
.....

Dated this the 25th July, 2007

J U D G M E N T

H.L. Dattu, C.J.:

This Writ Appeal is filed by the State against the order passed by the learned single Judge in W.P.(C) No. 5073 of 2007 dated 16th March, 2007.

2. We find no merit in the writ appeal. The order passed by the learned single Judge is in consonance with the Constitution Bench decision of the Honourable Supreme Court in **Sunrise Associates vs. Government of NCT of Delhi & Ors.** [(2006) 5 SCC 603]. Accordingly, the writ appeal requires to be rejected and it is rejected.

3. I.A.No. 628 of 2007 is also disposed of.

Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.